



ESW/JF

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. Patent Application of)
HORIUCHI)
Application Number: 10/511,900) Art Unit 3617
Filed: November 16, 2005)
For: SAILING DEVICE) Examiner
ATTORNEY DOCKET NO. HASE.0065) Avila, Stephen P.
)

**Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

COVER LETTER

Sir:

The fee for submission of claims is calculated as shown below:

FOR	TOTAL WITH NEW CLAIMS ADDED	TOTAL CURRENTLY ON FILE	CLAIMS ALREADY PAID	RATE	CALCULATION
Total Claims	12	12	(Over 20)	x \$50	0
Independent Claims	1	1	(Over 3)	x \$200	0
MULTIPLE DEPENDENT CLAIM(S)				+ \$360	0
REDUCTION FOR FILING BY SMALL ENTITY (note 37 C.F.R. §§ 1.9, 1.27, 1.28). IF APPLICABLE, VERIFIED STATEMENT MUST BE ATTACHED				x ½	
			TOTAL		0

In addition, the below-identified communications are submitted in the above-captioned application or proceeding:

<input checked="" type="checkbox"/> Response/Amendment (with Claim Amendments)	<input checked="" type="checkbox"/> Petition for Extension of Time (1 month)
<input type="checkbox"/> Substitute Spec. & marked-up copy	<input type="checkbox"/> Terminal Disclaimer
<input type="checkbox"/> Information Disclosure Statement	<input type="checkbox"/> Letter to Draftsperson
<input type="checkbox"/> Other _____	<input type="checkbox"/> Assignment
	<input type="checkbox"/> RCE

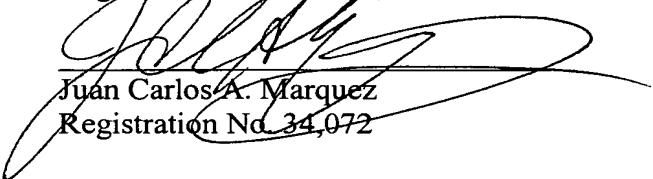
Please charge my **Deposit Account Number** _____ in the amount of _____ to cover the fees for _____. A duplicate copy of this paper is enclosed.

A check in the amount of **\$120.00** to cover the one-month fee is enclosed.

The Commissioner is hereby authorized to charge any additional fees associated with this communication, or credit any overpayment to **Deposit Account Number 08-1480**.

Respectfully submitted,

Stanley P. Fisher
Registration Number 24,344


Juan Carlos A. Marquez
Registration No. 34,072

REED SMITH LLP
3110 Fairview Park Drive
Suite 1400
Falls Church, Virginia 22042
(703) 641-4200
February 5, 2007